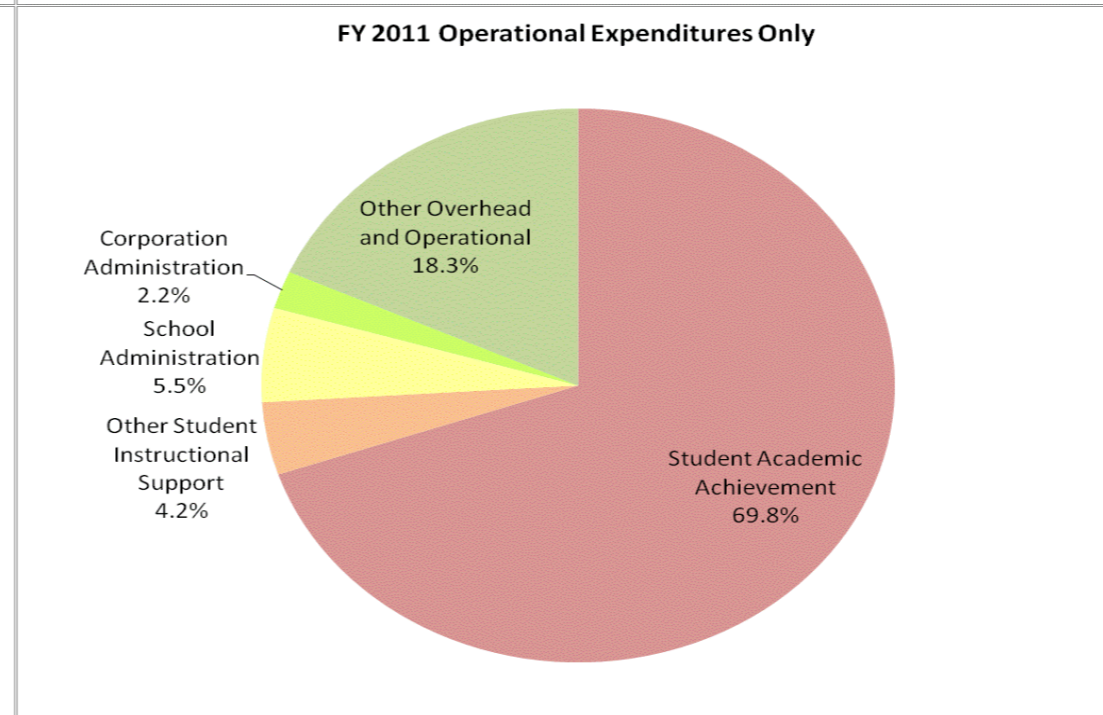
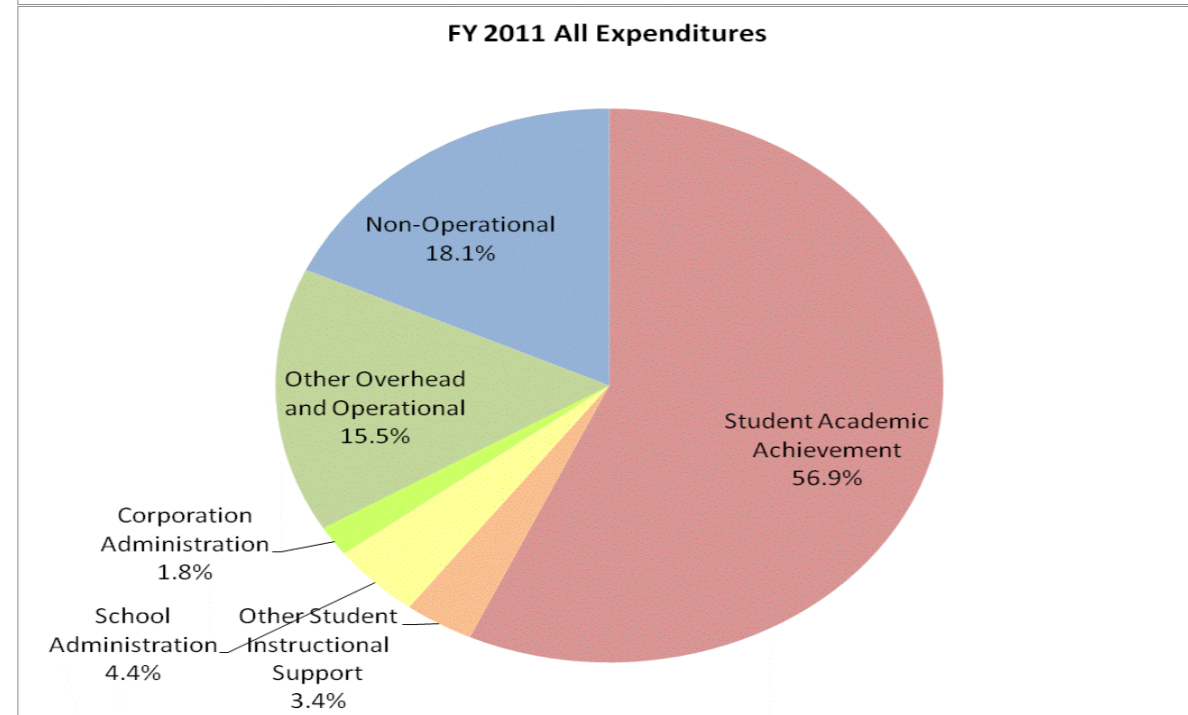
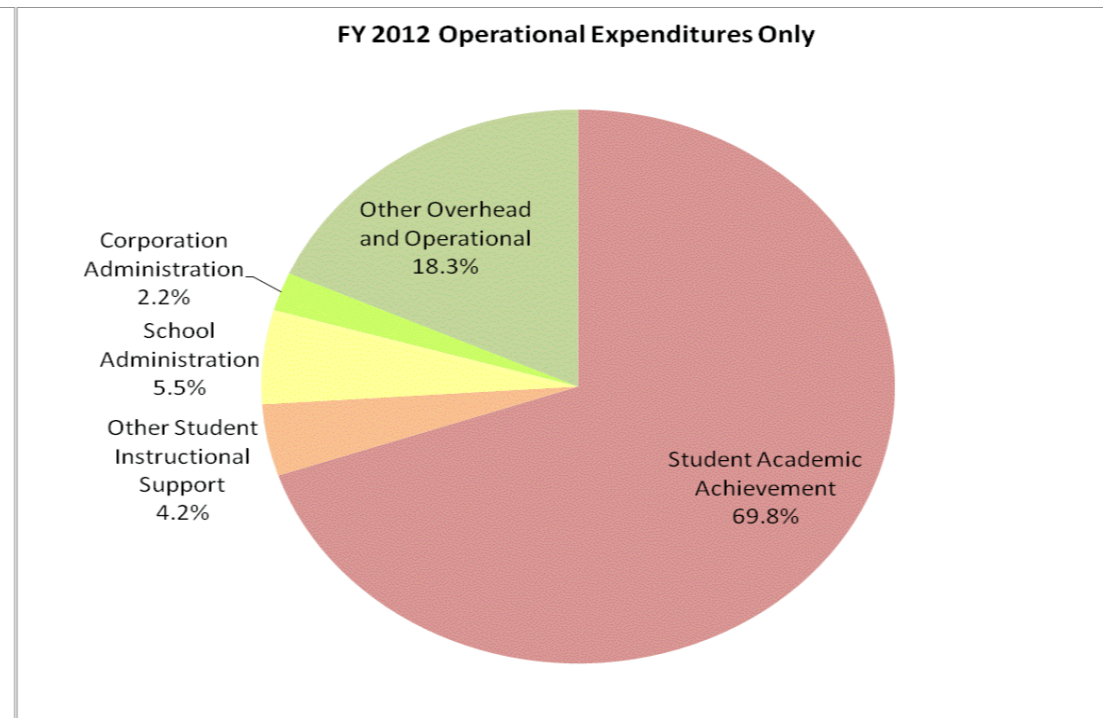
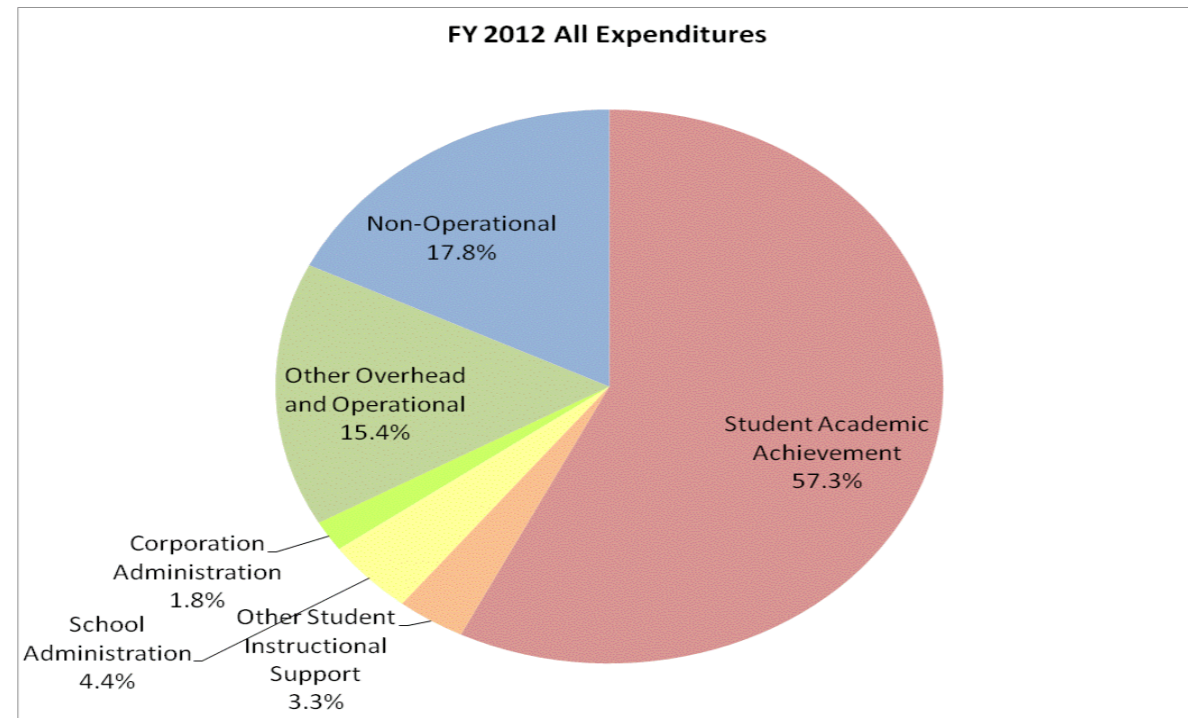


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
DeKalb Co Ctl United Sch Dist (1835)

DeKalb Co Ctl United Sch Dist (1835)

| Student Instructional Category | FY06 % of Total | | FY09 % of Total | | FY11 % of Total | | FY12 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2011 | Exp | FY 2012 | Exp |
| Student Academic Achievement | \$22,227,060 | 53.8% | \$25,650,664 | 57.7% | \$24,764,659 | 56.9% | \$26,433,709 | 57.3% |
| Student Instructional Support | \$3,299,455 | 8.0% | \$3,680,238 | 8.3% | \$3,379,021 | 7.8% | \$3,544,376 | 7.7% |
| Overhead and Operational | \$8,357,227 | 20.2% | \$7,668,842 | 17.3% | \$7,499,146 | 17.2% | \$7,916,419 | 17.2% |
| Nonoperational | \$7,454,476 | 18.0% | \$7,445,995 | 16.8% | \$7,902,466 | 18.1% | \$8,198,665 | 17.8% |
| Grand Total | \$41,338,218 | | \$44,445,738 | | \$43,545,292 | | \$46,093,168 | |

| | FY 2006 | FY 2009 | FY 2011 | FY 2012 |
|-------------------------------------------------------------------------------|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 61.8% | 66.0% | 64.6% | 65.0% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
DeKalb Co Ctl United Sch Dist (1835)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--------------------------------------------|--------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$75,382 | \$235,424 | \$327,964 | \$244,781 | 225% | 4% | -25% |
| | 11100 Regular Programs; Elementary | \$5,318,369 | \$11,921,069 | \$10,957,160 | \$11,881,300 | 123% | 0% | 8% |
| | 11200 Regular Programs; Middle/Junior High | \$2,370,354 | \$3,536,699 | \$3,525,392 | \$3,498,346 | 48% | -1% | -1% |
| | 11300 Regular Programs; High School | \$2,768,517 | \$4,091,443 | \$4,062,531 | \$4,159,564 | 50% | 2% | 2% |
| | 11355 Regular Programs; High School; Academic Honors Diploma | \$0 | \$0 | \$0 | \$81,400 | | | |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$350 | \$826 | \$590 | | 69% | -29% |
| | 11410 Vocational Education; Agriculture A | \$78,007 | \$46,664 | \$86,805 | \$100,515 | 29% | 115% | 16% |
| | 11440 Vocational Education; Health Occupations | \$14,666 | \$19,573 | \$21,478 | \$22,105 | 51% | 13% | 3% |
| | 11460 Vocational Education; Occupational Home Economics | \$61,520 | \$58,220 | \$63,737 | \$59,819 | -3% | 3% | -6% |
| | 11480 Vocational Education; Industrial Education A | \$141,804 | \$165,124 | \$218,184 | \$234,599 | 65% | 42% | 8% |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$145,093 | \$213,939 | \$245,472 | \$199,360 | 37% | -7% | -19% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$569,527 | \$1,151,628 | \$929,799 | \$901,312 | 58% | -22% | -3% |
| | 12320 Physical Impairment; Multiple Disabilities | \$227,765 | \$338,426 | \$308,753 | \$290,427 | 28% | -14% | -6% |
| | 12350 Physical Impairment; Homebound | \$59,378 | \$44,749 | \$52,275 | \$79,246 | 33% | 77% | 52% |
| | 12510 Culturally Different; Communication Disorders | \$520 | \$8,917 | \$2,894 | \$2,800 | 439% | -69% | -3% |
| | 12610 Learning Disability | \$369,301 | \$459,006 | \$295,853 | \$317,271 | -14% | -31% | 7% |
| | 12810 Special Education Preschool | \$133,004 | \$124,659 | \$58,592 | \$58,314 | -56% | -53% | 0% |
| | 12900 Other Special Programs | \$27,018 | \$58,152 | \$4,800 | \$0 | -100% | -100% | -100% |
| | 14100 Summer School Programs; Elementary | \$14,155 | \$0 | \$0 | \$4,490 | -68% | | |
| | 14200 Summer School Programs; Middle/Junior High School | \$12,040 | \$1,311 | \$0 | \$0 | -100% | -100% | |
| | 14300 Summer School Programs; High School | \$90,984 | \$88,735 | \$70,336 | \$50,138 | -45% | -43% | -29% |
| | 16100 Remediation Testing | \$93,577 | \$116,346 | \$115,263 | \$94,945 | 1% | -18% | -18% |
| | 16200 Preventive Remediation | \$108,832 | \$72,469 | \$72,973 | \$55,194 | -49% | -24% | -24% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$189,239 | \$254,774 | \$272,555 | \$391,826 | 107% | 54% | 44% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$8,479 | \$11,126 | \$0 | \$0 | -100% | -100% | |
| | 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other | \$0 | \$14,050 | \$11,546 | \$11,217 | | -20% | -3% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$94,412 | \$372,017 | \$985,281 | \$642,774 | > 500% | 73% | -35% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$152,826 | \$227,081 | \$181,837 | \$320,484 | 110% | 41% | 76% |
| | 22210 Library/Media Services; Service Area Direction | \$120,678 | \$0 | \$0 | \$0 | -100% | | |
| | 22220 Library/Media Services; School Library | \$317,780 | \$444,393 | \$346,214 | \$332,981 | 5% | -25% | -4% |
| | 22230 Library/Media Services; Audiovisual | \$5,186 | \$0 | \$0 | \$0 | -100% | | |
| | 22240 Library/Media Services; Educational Television | \$320 | \$0 | \$0 | \$0 | -100% | | |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$40,773 | \$78,270 | \$100,283 | \$260,657 | > 500% | 233% | 160% |
| | 22360 Instruction, Related Technology; Network Support | \$576,571 | \$989,545 | \$1,294,812 | \$1,294,692 | 125% | 31% | 0% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$133 | \$3,801 | | | > 500% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$307,591 | \$506,106 | \$150,563 | \$838,761 | 173% | 66% | 457% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$158,856 | \$399 | \$351 | \$0 | -100% | -100% | -100% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$784,710 | \$0 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$15,437,232 | \$25,650,664 | \$24,764,659 | \$26,433,709 | 71% | 3% | 7% |
| Student Instructional Support | | | | | | | | |
| | 21110 Attendance and Social Work Services; Service Area Direction | \$60,982 | \$0 | \$0 | \$0 | -100% | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$0 | \$9,944 | \$0 | \$0 | | -100% | |
| | 21130 Attendance and Social Work Services; Social Work Services | \$4,709 | \$81,725 | \$55,552 | \$54,432 | > 500% | -33% | -2% |
| | 21220 Guidance Services; Counseling Services | \$582,529 | \$891,234 | \$824,251 | \$917,574 | 58% | 3% | 11% |
| | 21340 Health Services; Nurse Services | \$117,783 | \$168,395 | \$166,321 | \$178,680 | 52% | 6% | 7% |
| | 21430 Psychological Counseling | \$72,970 | \$77,090 | \$78,090 | \$6,417 | -91% | -92% | -92% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$121,395 | \$401,261 | \$346,722 | \$374,962 | 209% | -7% | 8% |
| | 21810 Special Education Administration; Service Area Direction | \$57,235 | \$78,029 | \$0 | \$0 | -100% | -100% | |
| | 24100 Office of The Principal | \$1,308,879 | \$1,972,560 | \$1,908,087 | \$2,012,311 | 54% | 2% | 5% |
| Student Instructional Support Total | | \$2,326,481 | \$3,680,238 | \$3,379,021 | \$3,544,376 | 52% | -4% | 5% |
| Overhead and Operational | | | | | | | | |
| | 23120 Board of Education; Service Area Assistants | \$22,258 | \$23,648 | \$22,598 | \$22,190 | 0% | -6% | -2% |
| | 23150 Board of Education; Legal Services | \$22,897 | \$43,524 | \$27,541 | \$23,462 | 2% | -46% | -15% |
| | 23190 Board of Education; Other Governing Body Services | \$20,108 | \$35,652 | \$17,185 | \$14,864 | -26% | -58% | -14% |
| | 23210 Executive Administration; Office of The Superintendent | \$393,595 | \$632,983 | \$540,961 | \$587,765 | 49% | -7% | 9% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
DeKalb Co Ctl United Sch Dist (1835)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---------------------------------------|----------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| | 23220 Executive Administration; Community Relations | \$1,395 | \$4,119 | \$1,805 | \$1,760 | 26% | -57% | -2% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$8,440 | \$10,397 | \$6,619 | \$8,974 | 6% | -14% | 36% |
| | 23290 Executive Administration; Other Executive Administration Services | \$97,751 | \$67,863 | \$49,699 | \$32,100 | -67% | -53% | -35% |
| | 25110 Fiscal Services; Office of The Business Manager | \$87,547 | \$94,553 | \$94,625 | \$121,591 | 39% | 29% | 28% |
| | 25150 Fiscal Services; Payroll Services | \$850 | \$802 | \$956 | \$943 | 11% | 18% | -1% |
| | 25180 Fiscal Services; Property Accounting | \$900 | \$0 | \$0 | \$0 | -100% | | |
| | 25191 Other Fiscal Services; Refund of Revenue | \$66,825 | \$0 | \$0 | \$0 | -100% | | |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$1,141 | \$1,275 | \$0 | | -100% | -100% |
| | 25400 Planning, Research, Development and Evaluation | \$0 | \$0 | \$800 | \$7,039 | | | > 500% |
| | 25750 Personnel Services; Health Services | \$5,573 | \$2,355 | \$3,527 | \$4,668 | -16% | 98% | 32% |
| | 25920 Ditch Assessments | \$1,122 | \$389 | \$742 | \$987 | -12% | 154% | 33% |
| | 25940 Settlements | \$0 | \$0 | \$1,605 | \$0 | | | -100% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$89,495 | \$18,075 | \$696 | \$0 | -100% | -100% | -100% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$2,384,563 | \$2,654,840 | \$2,352,891 | \$2,513,749 | 5% | -5% | 7% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$198,528 | \$221,947 | \$212,578 | \$206,864 | 4% | -7% | -3% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$118,813 | \$96,423 | \$63,695 | \$102,894 | -13% | 7% | 62% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$638 | \$0 | \$0 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$2,609 | \$0 | \$0 | \$0 | | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$2,012 | \$102,327 | \$0 | \$0 | -100% | -100% | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$148,680 | \$97,500 | \$106,521 | \$107,692 | -28% | 10% | 1% |
| | 27010 Student Transportation; Service Area Direction | \$89,879 | \$164,294 | \$225,359 | \$219,541 | 144% | 34% | -3% |
| | 27100 Student Transportation; Vehicle Operation | \$724,240 | \$1,225,351 | \$1,227,931 | \$1,237,337 | 71% | 1% | 1% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$511,382 | \$480,045 | \$522,207 | \$572,141 | 12% | 19% | 10% |
| | 27400 Student Transportation; Purchase of School Buses | \$652,933 | \$23,619 | \$362,745 | \$344,685 | -47% | > 500% | -5% |
| | 27500 Student Transportation; Insurance on Buses | \$39,845 | \$33,320 | \$35,309 | \$35,979 | -10% | 8% | 2% |
| | 27700 Student Transportation; Contracted Transportation Services | \$0 | \$11,746 | \$2,823 | \$5,858 | | -50% | 108% |
| | 27900 Student Transportation; Other Student Transportation Services | \$3,191 | \$2,812 | \$2,667 | \$2,731 | -14% | -3% | 2% |
| | 27910 Student Transportation; Bus Driver Training | \$5,233 | \$1,961 | \$2,505 | \$2,175 | -58% | 11% | -13% |
| | 31100 Food Services Operations; Service Area Direction | \$162,322 | \$196,602 | \$174,782 | \$197,451 | 22% | 0% | 13% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$351,787 | \$600,626 | \$575,609 | \$561,242 | 60% | -7% | -2% |
| | 31400 Food Services Operations; Food Purchases | \$557,362 | \$678,047 | \$732,109 | \$795,190 | 43% | 17% | 9% |
| | 31900 Other Food Services | \$120,735 | \$141,881 | \$128,783 | \$184,546 | 53% | 30% | 43% |
| Overhead and Operational Total | | \$6,893,503 | \$7,668,842 | \$7,499,146 | \$7,916,419 | 15% | 3% | 6% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$16,069 | \$5,927 | \$10,320 | \$4,486 | -72% | -24% | -57% |
| | 33400 Athletic Coaches | \$75,152 | \$83,281 | \$80,520 | \$96,410 | 28% | 16% | 20% |
| | 33500 Welfare Activities Services | \$0 | \$13,547 | \$0 | \$0 | | -100% | |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$28,000 | \$27,500 | \$0 | \$29,080 | 4% | 6% | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$0 | \$13,250 | \$175,164 | \$273,827 | | > 500% | 56% |
| | 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$132,300 | \$0 | \$0 | \$0 | -100% | | |
| | 45100 Building Acquisition, Construction and Improvements | \$413,402 | \$130,701 | \$1,232,130 | \$1,183,131 | 186% | > 500% | -4% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$274,663 | \$87,535 | \$0 | \$0 | -100% | -100% | |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$86,697 | \$146,094 | \$216,667 | \$198,868 | 129% | 36% | -8% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$289,029 | \$301,612 | \$373,714 | \$356,463 | 23% | 18% | -5% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$23,768 | \$13,930 | \$0 | \$0 | -100% | -100% | |
| | 52100 Debt Services; Interest on Debt; Bonds | \$257,740 | \$1,378,555 | \$1,376,495 | \$1,377,210 | 434% | 0% | 0% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$81,813 | \$99,099 | \$7,106 | \$8,913 | -89% | -91% | 25% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$5,484,246 | \$4,653,901 | \$4,097,131 | \$4,226,710 | -23% | -9% | 3% |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$260,497 | \$491,063 | \$333,218 | \$443,567 | 70% | -10% | 33% |
| Nonoperational Total | | \$7,423,375 | \$7,445,995 | \$7,902,466 | \$8,198,665 | 10% | 10% | 4% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$409,111 | \$0 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$1,353,747 | \$0 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$43,279 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$5,788,821 | \$0 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$14,419 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$1,648,248 | \$0 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$9,257,626 | \$0 | \$0 | \$0 | | | |